Assessment year: 1983-84

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Income Tax Appeal No. 93 of 2001
Old No. 337 of 2000

1. The Commissioner of Income Tax, Meerut.
2. The Income Tax Officer, Ward-1, Dehradun. ……. Appellants

Versus

Atwood Oceanics International S.A.,
As agent of Mr. P. Caldwell …… Respondent

Mr. S.K. Posti, Advocate for appellants.

Hon'ble P.C. Verma, A.C.J.
Hon'ble Rajesh Tandon, J.

The matter is squarely covered by our decision dated 16th October 2003 in Income Tax Act Appeal No. 438 of 2001; The Commissioner of Income Tax, Meerut & another V/s Atwood Oceanics International S.A. as agent of Mr. Gene Little.

The questions raised before us are as follows:-

QUESTIONS:

(1) "Whether, the Ld. Income Tax Appellate Tribunal was legally correct to treat the Continental Shelf to the Exclusive Economic Zone as not forming part of India prior to 1.4.1983 for the purposes of Income Tax Act, 1961?"

(2) "Whether, the Ld. Appellate Tribunal was justified in holding that the salary income earned by the respondent employee for services rendered prior to 1.4.1983 in a rig located in the off shore areas outside the Territorial Waters of India was not chargeable to tax under Income Tax Act, 1961 for the assessment year 1983-84?"

ANSWER:

For reasons given in our above judgment, we answer both the questions in the affirmative that is in favour of the assessee and against the Department.

Appeal disposed of. No order as to costs.

(Rajesh Tandon, J.) **(P.C. Verma, C.J.)**

Dt. 13.05.2004
HN